

# **EXHIBIT**

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### **Declaration of Christopher N. McCutcheon**

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
NORTHEASTERN DIVISION**

**UNITED STATES ex rel.**

**CHRISTOPHER N. MCCUTCHEON,**

*Relator-Plaintiff,*

**v.**

**QBR, LLC; VALLEY CENTER FOR  
NERVE STUDIES AND  
REHABILITATION, INC.; DERBY  
MEDICAL BILLING SERVICES, INC.;  
ERIC R. BECK; JOHN  
HORNBUCKLE; ORTHOPLUS, LLC;  
BRIAN BOWMAN; AND MARK A.  
MURPHY, M.D.**

*Defendants.*

**CIVIL ACTION NO.  
5:17-CV-0462-MHH**

**DECLARATION OF CHRISTOPHER N. MCCUTCHEON**

Christopher N. McCutcheon, under the penalty of perjury, declares as follows:

1. I am the Relator-Plaintiff in this case. I have personal knowledge of the facts set forth here.
2. I am a citizen of this District. On March 24, 2017, my attorneys filed the complaint in this case based on my personal knowledge.
3. The complaint remained under seal for more than two years while the United States investigated the claims pleaded in the complaint.

4. I was a 49% owner of QBR, LLC from the time it was formed on September 12, 2011 until the first quarter of 2017.

5. I was the Vice President and the Chief Financial Officer of QBR. I have not been an active participant in the business operations of QBR since December 2013.

6. I communicated with Derby Medical Billing Services, Inc., which was the outside billing company QBR employed regarding registration information, payor credentialing, claim issues, collections, cash flow of reimbursements from payors, and other billing issues.

7. I furnished monthly billing reports regarding the performance of QBR. Derby Billing created and submitted to me reports regarding client performance and volume, and reports regarding reimbursement and various financial metrics related to revenue, expenses, and net income.

8. Throughout my time as an owner of QBR, I was the primary liaison between QBR and Derby Billing, which was the billing company for QBR when it began its operations in 2011.

9. I worked with others to complete private insurance payer credentialing contracts in many states.

10. I received and reviewed custom reports from Derby Billing on behalf of QBR. These reports detailed billed claims and reimbursed claims broken down

by client and individual physicians, general reimbursement information broken down by referral source, and reports which consolidated billing and reimbursement information by private and governmental insurance payers over time. They were reliably and regularly used by QBR.

11. I neither planned nor initiated any of the schemes alleged here. I was, however, responsible for the ongoing business of QBR and as such may provide reliable allegations regarding the schemes alleged here because, in summary, I had access to all financial and billing information (including specific insurance claim information, QBR internal financial reporting system, and reports from Derby Billing), client service information, vendor contracting information, credentialing information, various other ancillary databases and systems, and operational and strategic planning information for both QBR for the entire time I served as Vice President and CFO.

12. Based on the records available to me, I believe that there were at least 15,231 false claims submitted for payment under the schemes described in the complaint from December 2011 through March 2017.

13. To my knowledge, the restitution amount my former business partner, John Hornbuckle, was required to pay after he pleaded guilty was \$5,344,919.85. This amount of restitution was based on the false claims paid by Federal payors as a result of Hornbuckle's misconduct.

I declare under penalty of perjury that the foregoing is true and correct.

**Executed on: July 24, 2023**      Respectfully submitted,

*Chris N McCutcheon*  
***Christopher N. McCutcheon***